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CONFIRMATION NO. 7427

<b>SERIAL NUMBER</b> 10/526,566	<b>FILING OR 371(c) DATE</b> 03/04/2005 <b>RULE</b>	<b>CLASS</b> 181	<b>GROUP ART UNIT</b> 2837	<b>ATTORNEY DOCKET NO.</b> L9289.05111
<b>APPLICANTS</b> Masahiro Oshikiri, Yokosuka-shi, Kanagawa, JAPAN;				
<b>** CONTINUING DATA *****</b> This application is a 371 of PCT/JP03/10247 08/12/2003				
<b>** FOREIGN APPLICATIONS *****</b> JAPAN 2002-261549 09/06/2002				
Foreign Priority claimed <input type="checkbox"/> yes <input type="checkbox"/> no 35 USC 119 (a-d) conditions met <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> Met after Allowance Verified and Acknowledged _____ Examiner's Signature _____ Initials _____		<b>STATE OR COUNTRY</b> JAPAN	<b>SHEETS DRAWING</b> 26	<b>TOTAL CLAIMS</b> 20 <b>INDEPENDENT CLAIMS</b> 3
<b>ADDRESS</b> 24257				
<b>TITLE</b> Sound encoding apparatus and sound encoding method				
<b>FILING FEE RECEIVED</b> 900	FEES: Authority has been given in Paper No. _____ to charge/credit DEPOSIT ACCOUNT No. _____ for following:		<input type="checkbox"/> All Fees <input type="checkbox"/> 1.16 Fees ( Filing ) <input type="checkbox"/> 1.17 Fees ( Processing Ext. of time ) <input type="checkbox"/> 1.18 Fees ( Issue ) <input type="checkbox"/> Other _____ <input type="checkbox"/> Credit	